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JAN 15 2013

State of California
Office of Administrative Law by **EXECUTIVE DIRECTOR'S OFFICE**
STATE BOARD OF EQUALIZATION

In re:
Board of Equalization

NOTICE OF APPROVAL OF REGULATORY
ACTION

Regulatory Action:

Government Code Section 11349.3

Title 18, California Code of Regulations

OAL File No. 2012-1130-01 S

Adopt sections:


Amend sections: 101, 171, 252, 1045

Repeal sections:

This rulemaking action amends sections 101, 171, 252 and 1045 of Title 18 of the California Code of Regulations. These amendments clarify that county assessors are required to use Board prescribed property tax forms. These amendments further clarify the procedures county assessors must follow to make changes to the forms and when it is permissible for them to develop and use their own forms. This rulemaking also encourages county assessors to develop uniform forms throughout the state and to make their property tax forms available on their websites. Section 252 is also amended to reflect that county assessors cannot post the home address and telephone number of appointed or elected officials without written permission from that official.

OAL approves this regulatory action pursuant to section 11349.3 of the Government Code. This regulatory action becomes effective on 4/1/2013.

Date: 1/14/2013


Peggy J. Gibson
Senior Counsel

For: DEBRA M. CORNEZ
Director

Original: Kristine Cazadd

Copy: Richard Bennion


OFFICE OF ADMINISTRATIVE LAW

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DEBRA M. CORNEZ
Director

MEMORANDUM

TO: Richard Bennion
FROM: OAL Front Desk 
DATE: 1/16/2013
RE: Return of Approved Rulemaking Materials
OAL File No. 2012-1130-01S

OAL hereby returns this file your agency submitted for our review (OAL File No. 2012-1130-01S regarding Board-Prescribed Exemption Forms).

If this is an approved file, it contains a copy of the regulation(s) stamped "ENDORSED APPROVED" by the Office of Administrative Law and "ENDORSED FILED" by the Secretary of State. The effective date of an approved regulation is specified on the Form 400 (see item B.5). **Beginning January 1, 2013**, unless an exemption applies, Government Code section 11343.4 states the effective date of an approved regulation is determined by the date the regulation is filed with the Secretary of State (see the date the Form 400 was stamped "ENDORSED FILED" by the Secretary of State) as follows:

- (1) **January 1** if the regulation or order of repeal is filed on September 1 to November 30, inclusive.
- (2) **April 1** if the regulation or order of repeal is filed on December 1 to February 29, inclusive.
- (3) **July 1** if the regulation or order of repeal is filed on March 1 to May 31, inclusive.
- (4) **October 1** if the regulation or order of repeal is filed on June 1 to August 31, inclusive.

If an exemption applies concerning the effective date of the regulation approved in this file, then it will be specified on the Form 400. The Notice of Approval that OAL sends to the state agency will contain the effective date of the regulation. The history note that will appear at the end of the regulation section in the California Code of Regulations will also include the regulation's effective date. Additionally, the effective date of the regulation will be noted on OAL's Web site once OAL posts the Internet Web site link to the full text of the regulation that is received from the state agency. (Gov. Code, secs. 11343 and 11344.)

Please note this new requirement: Government Code section 11343 now requires:

1. Section 11343(c)(1): Within 15 days of OAL filing a state agency's regulation with the Secretary of State, the state agency is required to post the regulation on its Internet Web site in an easily marked and identifiable location. The state agency shall keep the regulation posted on its Internet Web site for at least six months from the date the regulation is filed with the Secretary of State.
2. Section 11343(c)(2): Within five (5) days of posting its regulation on its Internet Web site, the state agency shall send to OAL the Internet Web site link of each regulation that the agency posts on its Internet Web site pursuant to section 11343(c)(1).

OAL has established an email address for state agencies to send the Internet Web site link to for each regulation the agency posts. Please send the Internet Web site link for each regulation posted to OAL at **postedregslink@oal.ca.gov**.

DO NOT DISCARD OR DESTROY THIS FILE

Due to its legal significance, you are required by law to preserve this rulemaking record. Government Code section 11347.3(d) requires that this record be available to the public and to the courts for possible later review. Government Code section 11347.3(e) further provides that "...no item contained in the file shall be removed, altered, or destroyed or otherwise disposed of." See also the Records Management Act (Government Code section 14740 et seq.) and the State Administrative Manual (SAM) section 1600 et seq.) regarding retention of your records.

If you decide not to keep the rulemaking records at your agency/office or at the State Records Center, you may transmit it to the State Archives with instructions that the Secretary of State shall not remove, alter, or destroy or otherwise dispose of any item contained in the file. See Government Code section 11347.3(f).

Enclosures

NOTICE PUBLICATION/REGULATION SUBMISSION

(See instructions on reverse)

For use by Secretary of State only

STD. 400 (REV. 01-09)

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-	REGULATORY ACTION NUMBER 2012-1130-015	EMERGENCY NUMBER
For use by Office of Administrative Law (OAL) only			
NOTICE		REGULATIONS	

2012 NOV 30 AM 11:33
OFFICE OF ADMINISTRATIVE LAW

2012 JAN 14 PH 3:48

AGENCY WITH RULEMAKING AUTHORITY
State Board of Equalization

AGENCY FILE NUMBER (If any)

A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE		TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE
3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other		4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)
OAL USE ONLY	ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn		NOTICE REGISTER NUMBER	PUBLICATION DATE

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Board-Prescribed Exemption Forms	1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S)
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2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)	ADOPT
SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)	AMEND 101, 171, 252, 1045
TITLE(S) 18	REPEAL

3. TYPE OF FILING			
<input checked="" type="checkbox"/> Regular Rulemaking (Gov. Code §11346)	<input type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute.	<input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h))	<input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100)
<input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4)	<input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)	<input type="checkbox"/> File & Print	<input type="checkbox"/> Print Only
<input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))		<input type="checkbox"/> Other (Specify) _____	

4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1)	per agency request
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5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100)			
<input type="checkbox"/> Effective 30th day after filing with Secretary of State	<input type="checkbox"/> Effective on filing with Secretary of State	<input type="checkbox"/> \$100 Changes Without Regulatory Effect	<input checked="" type="checkbox"/> Effective other (Specify) April 1 Per SB 1099

6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY			
<input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660)	<input type="checkbox"/> Fair Political Practices Commission	<input type="checkbox"/> State Fire Marshal	
<input type="checkbox"/> Other (Specify) _____			

7. CONTACT PERSON Richard E. Bennion	TELEPHONE NUMBER (916) 445-2130	FAX NUMBER (Optional) (916) 324-3984	E-MAIL ADDRESS (Optional) rbennion@boe.ca.gov
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8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

SIGNATURE OF AGENCY HEAD OR DESIGNEE <i>Joann Richmond</i>	DATE November 29, 2012
TYPED NAME AND TITLE OF SIGNATORY Joann Richmond, Chief, Board Proceedings Division	

For use by Office of Administrative Law (OAL) only

ENDORSED APPROVED

JAN 14 2013

Office of Administrative Law

**Final Text of Proposed Amendments to
California Code of Regulations, Title 18, Sections 101, 171, 252, and 1045**

Section 101. Board-Prescribed Exemption Forms.

(a) Content and Arrangement of Board-Prescribed Exemption Forms.~~The procedure and forms prescribed by the board for claiming the exemptions named in Article 2, Chapter 1, Part 2, Division 1, of the Revenue and Taxation Code shall be employed by each assessor in the administration of the laws relating to such exemptions. Except as specifically authorized by the board with respect to heading, name and address of the property owner, location of the property, assessor's use columns, the sequence of questions, and the like, the assessor shall not change, add to, or delete the specific wording of the exemption form prescribed by the board, but the assessor may otherwise arrange the content and alter the size and design of an exemption form to meet the needs of office procedures and facilities.~~ A county assessor shall use board-prescribed exemption forms in the administration of the specific exemptions to which the forms relate. An assessor shall not change headings, shall not reduce the font size of text, and shall not change questions in, add questions to, or delete questions from the exemption forms prescribed by the board. An assessor may add county-specific identifying information, such as the assessor's name and logo, the county's name and logo, and the assessor's contact information, to a board-prescribed exemption form. An assessor may designate an area on a board-prescribed exemption form as for assessor's use only and may delete, edit, or move an area on a board-prescribed exemption form that is designated for assessor's use only. Subject to board approval, an assessor may also:

- (1) Alter the size of a board-prescribed exemption form to meet the needs of office procedures and facilities;
- (2) Bold specific text or enlarge font sizes on a board-prescribed exemption form; and
- (3) Change the orientation of a board-prescribed exemption form, for example, from portrait layout to landscape layout.

(b) Checklist for Board-Prescribed Exemption Forms. ~~Annually, on or before September~~December 1, the assessor shall notify the board, on a checklist provided by the board, of those board-prescribed exemption claim forms, including instructions, which the assessor:

- (1) Will reproduce from the current prototype forms and instructions distributed by the board for use for the succeeding assessment year with or without the addition of county-specific identifying information;
- (2) Will produce by other means with changes authorized by subdivision (a)(1), (2), or (3) for use for that year; and~~or~~
- (3) Will have no need.

(c) Approval of Board-Prescribed Exemption Forms. When filing the checklist, the assessor shall submit to the board (either in hard copy or electronically) for approval a copy of each board-prescribed exemption form, including instructions, which the assessor will produce with changes authorized by subdivision (a)(1), (2), or (3) ~~by means other than reproduction of the prototypes~~. If a form does not conform with the specifications prescribed by the board, ~~as required by section 251 of the Revenue and Taxation Code and this rule~~, the assessor shall be notified in writing of the variances. The assessor shall submit a revised exemption form within 30 days of the date of the notice.

(d) County-Developed Property Tax Forms. An assessor may only develop a property tax form if a statute expressly exempts the assessor from the requirement that the assessor use a board-prescribed form (see, for example, Revenue and Taxation Code sections 75.31 and 534), or the assessor needs a form to request relevant information that is not requested in a form the board prescribed for the same purpose.

(1) Assessors are encouraged to jointly develop uniform questions and property tax forms to obtain the same information throughout the state.

(2) Assessors are encouraged to request that the board change questions in, add questions to, and delete questions from board-prescribed property tax forms or prescribe new property tax forms when:

(A) Multiple assessors need to request information that is not requested in a form the board prescribed for the same purpose; or

(B) Board-prescribed property tax forms contain questions that assessors no longer need.

(3) An assessor may not use a county-developed property tax exemption form unless the assessor obtains prior approval from the board that the current statutory and regulatory provisions are reflected on the form, and an assessor does not have authority to impose penalties on any person for failing to complete a county-developed property tax form.

(e) Forms Posted on the Internet. Counties are encouraged to make exemption forms available on their county Internet websites, and to ensure that only the most current forms are posted on their websites.

Note: Authority cited: Section 15606, Government Code. Reference: Sections 251, 253.5 and 254, Revenue and Taxation Code.

Section 171. Board-Prescribed Report Forms ~~for~~ and Property Statements.

(a) Content, and Arrangement, and Approval of Board-Prescribed Report Forms and Property Statements. ~~Except as specifically authorized by the board with respect to~~

~~heading, name and address of the taxpayer, location of the property, assessor's use columns, and the like, the assessor shall not change, add to, or delete the specific wording of property statement forms or mineral production report forms prescribed by the board or change the sequence of the questions, but the assessor may otherwise arrange the content and alter the size and design of a property statement or mineral production report form to meet the needs of office procedures and facilities.~~ A county assessor shall use board-prescribed report forms and property statements. An assessor shall not change headings, shall not reduce the font size of text, and shall not change questions in, add questions to, or delete questions from report forms and property statements prescribed by the board. An assessor may add county-specific identifying information, such as the assessor's name and logo, the county's name and logo, and the assessor's contact information, to board-prescribed report forms and property statements. An assessor may designate an area on a board-prescribed report form or property statement as for assessor's use only and may delete, edit, or move an area on a board-prescribed report form or property statement that is designated for assessor's use only. Subject to board approval, an assessor may also:

(1) Alter the size of board-prescribed report forms and property statements to meet the needs of office procedures and facilities;

(2) Bold specific text or enlarge font sizes on board-prescribed report forms and property statements; and

(3) Change the orientation of board-prescribed report forms or property statements, for example, from portrait layout to landscape layout.

(b) Checklist for Board-Prescribed Report Forms and Property Statements. Annually, on or before ~~October 15~~ September 1, the assessor shall notify the board, on a checklist provided by the board, of those board-prescribed property statements and report forms, including instructions, which the assessor:

(1) Will reproduce from the current prototype forms, statements, and instructions distributed by the board for use for the succeeding assessment year with or without the addition of county-specific identifying information;

(2) Will produce with changes authorized by subdivision (a)(1), (2), or (3) by other means for use for that year; and

(3) Will have no need.

(c) Approval of Board Prescribed Report Forms and Property Statements. When filing the checklist, the assessor shall submit to the board (either in hard copy or electronically) for approval a copy of each form, including instructions, which the assessor will produce with changes authorized by subdivision (a)(1), (2), or (3) by means other than reproduction of the prototypes. If a report form or property statement does not conform with the specifications prescribed by the board, ~~as required by section 452 of the Revenue~~

~~and Taxation Code, section 15606 of the Government Code, and this rule,~~ the assessor shall be notified in writing of the variances. The assessor shall submit a revised report form or property statement within 30 days of the date of the notice.

(d) Filings and Attachments to Property Statements. The assessor is not required to obtain board approval for instructions pertaining to the format of attachments that an assessee elects to furnish in lieu of entering the information on the prescribed property statement. ~~However, such instructions shall include requirements that at least one copy of the property statement as printed by the assessor must be executed and contain appropriate references to the data on the attachment, and that all information required by the property statement must be furnished on the property statement or the attachments.~~ The assessor may, at the assessor's discretion, accept the information required on the property statement by any of the following methods:

(1) Attachments to the property statement if the attachments are in a format specified by the assessor and one copy of the property statement, as printed by the assessor, is signed by the taxpayer and carries an appropriate reference to the data attached;

(2) An electronically filed property statement that is authenticated as provided by Revenue and Taxation Code section 441, subdivision (k); or

(3) A property statement that is substantially similar to the property statement as printed by the assessor that is signed by the taxpayer.

(e) Time for Filing Report Forms~~Mineral Production Reports~~. The assessor shall not require the filing of ~~mineral production reports~~report forms prior to ~~April~~the applicable statutory deadline following the calendar year for which the report is prepared.

(f) Assessor to Furnish Report Forms and Property Statements. The pertinent property statement ~~form~~ and instructions shall be furnished (either by mail or electronically) by the assessor to every person required by law or requested by the assessor to file a property statement, ~~and~~ The pertinent report form shall be furnished (either by mail or electronically) by the assessor to every person requested to file a mineral production report form. The assessor may elect to comply with this subdivision by mailing a letter or postcard to persons required by law to file a report form or property statement advising the persons that the required form or statement is available on the assessor's website and that a copy of the form or statement may be requested by calling the assessor's office.

(g) County-Developed Property Tax Forms. An assessor may only develop a property tax form if a statute expressly exempts the assessor from the requirement that the assessor use a board-prescribed form (see, for example, Revenue and Taxation Code sections 75.31 and 534), or the assessor needs a form to request relevant information that is not requested in a form the board prescribed for the same purpose.

(1) Assessors are encouraged to jointly develop uniform questions and property tax forms to obtain the same information throughout the state.

(2) Assessors are encouraged to request that the board change questions in, add questions to, and delete questions from board-prescribed property tax forms or prescribe new property tax forms when:

(A) Multiple assessors need to request information that is not requested in a form the board prescribed for the same purpose; or

(B) Board-prescribed property tax forms contain questions that assessors no longer need.

(3) An assessor may not use a county-developed property tax form unless the assessor obtains prior approval from the board that the current statutory and regulatory provisions are reflected on the form, and an assessor does not have authority to impose penalties on any person for failing to complete a county-developed property tax form.

(h) Forms Posted on the Internet. Counties are encouraged to make report forms and property statements available on their county Internet websites, and to ensure that only the most current forms are posted on their websites.

Note: Authority cited: Section 15606, Government Code. Reference: Sections 63.1, 69.3, 69.4, 69.5, 73, 74.3, 74.5, 74.6, 441, 441.5, 452, 480, 480.1, 480.4 and 1603469, Revenue and Taxation Code.

252. Content of Assessment Roll.

(a) Minimum Contents of “Machine-Prepared” or “Electronic” Local Rolls. “Machine-prepared” roll within the meaning of Revenue and Taxation Code Section 109.5 includes any preparation of the local roll by the assessor of each county by an electronic medium. In accordance with Revenue and Taxation Code Section 601 et seq., each local assessment roll shall contain, at a minimum, the following information:

(1) The name of the county.

(2) Either the calendar year in which the roll is prepared or the fiscal year for which the taxes are levied.

(3) An explanation of abbreviations and legends appearing on the roll.

(4) On the secured roll, the assessor's parcel number or other legal description that identifies each parcel of taxable land, each parcel for which an exemption is enrolled, and each taxable possessory interest in tax-exempt real estate to which the exemption authorized by Section 218 of the Revenue and Taxation Code has been applied. The

assessment of the taxable possessory interest shall not be a lien on the tax-exempt real estate and that fact shall be noted on the secured roll.

(5) On the unsecured portion of the roll, the assessor's parcel number or other legal description that sufficiently identifies the location of each taxable possessory interest, improvement, or personal property.

(6) The name of the assessee, if known.

(7) The latest mailing address (not an e-mail address) of the assessee contained in the assessor's records.

(8) The separately stated assessed values of all land, improvements, and personal property subject to taxation at general property tax rates (or payments in lieu of property tax computed by applying general property tax rates to fixed or variable "assessed values"), and the separately assessed values of any privately owned land, improvements, and personal property of a type that is exempt from taxation, but is subject to ad valorem special assessments when within a district levying such assessments. If real property is situated within a resource conservation district that is levying a special assessment, the assessed value of mineral rights must be separated from the land value.

(9) The tax rate area in which each piece of property assessed is situated.

(10) The penalties imposed upon such assessments, in the form required by California Code of Regulations, title 18 (Public Revenue), section 261, Title 18 (Rule 261) ~~of this code.~~

(11) The assessed value of any property that escaped assessment in a prior year, together with the following notation: Escape-(Date) ~~required by section 533 of the Revenue and Taxation Code.~~

(12) The exempt amount of any assessed values required by paragraph (a)(8) to be enrolled, with identifying legends or distinctive positions for amounts allowed pursuant to any reimbursable exemption.

(13) The total net taxable value.

(14) In a separate section of the roll, the assessed value of any personal property for which tax revenues are subject to allocation in a manner different from that provided for general property tax revenues (e.g., general aircraft).

(15) On the secured roll, a cross-reference notation made pursuant to Revenue and Taxation Code section 2190.2 that is adjacent to the assessment of any taxable land when a possessory interest in such land or an improvement thereon is separately

assessed to another owner pursuant to section 2188.2 of the Revenue and Taxation Code.

~~(16) Whenever the assessor determines that a change in ownership or the completion of new construction has occurred, the assessor shall place a notice of the pending supplemental billing on the roll being prepared and shall notify the auditor, who shall place a notation on the current roll or on a separate document accompanying the current roll that a supplemental billing may be forthcoming.~~

(167) After each assessment of tax-defaulted property, the assessor shall enter on the roll the fact that it is tax-defaulted and the date of declaration of the default.

(178) Any other items required by the State Board of Equalization for the purpose of identification and valuation of all locally assessed property and the collection of property taxes thereon.

(b) ~~Exempt~~ Assessed Values of Exempt Property Not Required to Be Enrolled. Parcel numbers or other legal descriptions of exempt real property may be entered on the roll without assessed values. Alternatively, such exempt real property may be listed with assessed values shown in a separate column or field (e.g., a comments field) or in the exemption column or field on lines that are coded in such manner as to preclude the addition of the assessed values when the exemption column or field is totaled; the ~~exempt~~ assessed values shall not be shown in land or improvement columns or fields.

(c) Content of Extended Roll. The extended assessment roll or new local assessment roll for the extension of taxes prepared by the county auditor shall contain, in addition to all of the contents required by subsection (a) of this rule at least the following:

- (1) The mailing address, if known, of the assessee.
- (2) The revenue district for each group if assessments are grouped by revenue district, and for each assessment if assessments are not so grouped.
- (3) All tax rates and ad valorem special assessment extensions required by law.
- (4) The amount of tax to be paid on the property listed. The amounts due in installments shall be stated separately and shall be totaled. All rates applicable to any assessment may be combined into a single figure for purposes of computation and extension of the roll.
- (5) At the beginning of the roll, or at the beginning of each tax-rate area grouping on the roll, a list of all revenue districts levying taxes within each tax-rate area in the county.
- (6) An identification of each tax-defaulted property sold, with the date of sale.

(d) Minimum Contents of Local Rolls Not “Machine-Prepared.”

(1) The local roll of each county utilizing a roll that is not “machine-prepared” within the meaning of Revenue and Taxation Code §section 109.5 shall have the contents specified in subsections (a) and (c) of this rule.

(2) The secured assessments shall be arranged in ascending parcel number order within tax-rate area groupings, with unparcelled properties at the end of each tax-rate area group if there are both parcelled and unparcelled properties in the tax-rate area.

(e) Roll Posted on the Internet. If a local roll is posted on the Internet, the home address or telephone number of any elected or appointed official, as defined in Government Code section 6254.21, or of the official’s residing spouse or child, shall not be posted without first obtaining the written permission of that official.

~~(e) Approval of Roll Forms.~~

~~(1) Whenever the local assessment roll is to be prepared in a form other than that previously approved by the board, the assessor shall submit to the board for approval in duplicate by January 1 the forms to be used for the succeeding fiscal year.~~

~~(2) Forms to be submitted include, but are not limited to, the following:~~

~~(A) Secured roll prepared by the assessor.~~

~~(B) Secured roll alphabetical index.~~

~~(C) Unsecured roll prepared by the assessor.~~

~~(D) Unsecured roll alphabetical index.~~

~~(E) Notice of assessment.~~

~~(F) Notice of supplemental assessment.~~

~~(G) Notice of escape assessment.~~

~~(H) Notice of proposed escape assessment.~~

~~(3) When submitted for approval, each roll form listed in (2) shall be filled out with examples sufficient to illustrate its completed appearance, except that totals and summaries need not be shown.~~

(f) Nothing in this regulation is meant to alter the intent of §section 109.6 of the Revenue and Taxation Code.

Note: Authority cited: Section 15606, Government Code. Reference: Sections ~~75.30,~~ 75.31, 109, 109.5, 109.6, 601, 602, 618, 619, 1612, 1614, 1646, 2152, 2188.2, 2190, 2190.2 and 2601, Revenue and Taxation Code; and Section 6254.21, Government Code.

Section 1045. Administration of the Annual Racehorse Tax.

(a) Content and Arrangement of Board-Prescribed Racehorse Forms. The annual tax imposed by section 5721 of the Revenue and Taxation Code on the privilege of breeding, training, caring for, or racing racehorses in this state shall be administered as provided herein. A county assessor shall use board-prescribed racehorse forms. An assessor shall not change headings, shall not reduce the font size of text, and shall not change questions in, add questions to, or delete questions from the racehorse forms prescribed by the board. An assessor may add county-specific identifying information, such as the assessor's name and logo, the county's name and logo, and the assessor's contact information, to a board-prescribed racehorse form. An assessor may designate an area on a board-prescribed racehorse form as for assessor's use only and may delete, edit, or move an area on a board-prescribed racehorse form that is designated for assessor's use only. Subject to board approval, an assessor may also:

(1) Alter the size of a board-prescribed racehorse form to meet the needs of office procedures and facilities;

(2) Bold specific text or enlarge font sizes on a board-prescribed racehorse form; and

(3) Change the orientation of a board-prescribed racehorse form, for example, from portrait layout to landscape layout.

(b) ~~Submission of Forms for Board Approval~~ Checklist for Annual Racehorse Tax Forms.

~~(1) Annually, on or before October 15~~ September 1, the assessor shall notify the board, on a ~~form~~ checklist provided by the board, of those board-prescribed racehorse forms, including instructions, which the assessor:

(1) Will reproduce from the current prototype forms and instructions distributed by the board for use for the succeeding assessment year with or without the addition of county-specific identifying information;

(2) Will produce with changes authorized by subdivision (a)(1), (2), or (3); or

(3) Will have no need.

~~(i) of the assessor's intent to reproduce (a) the Annual Racehorse Tax Return form BOE 571-J (8-03) and (b) the Annual Report of Boarded Racehorses form BOE-571-J1 (8-03) by a photocopy process from the current prototype forms and~~

~~instructions distributed by the board for use for the succeeding reporting period;
or~~

~~(ii) of the forms and/or instructions which the assessor will produce by means
other than a photocopy of the prototype for use for that period; or~~

~~(iii) that the assessor will have no need for the forms.~~

~~(c2) Approval of Annual Racehorse Tax Forms. When filing a notification that the
checklist assessor will use a form and/or instructions which the assessor will produce by
means other than a photocopy of the prototype, the assessor shall submit to the board
(either in hard copy or electronically) duplicate for approval a draft copy of each form,
and/or including instructions, which the assessor will produce with changes authorized by
subdivision (a)(1), (2), or (3). If a form does not conform with the specifications
prescribed by the board, the assessor shall be notified in writing of the variances. The
assessor shall submit a revised racehorse form within 30 days of the date of the
notice. The copies shall be submitted together with the board-prescribed property
statement forms required to be submitted by Regulation 171 of this title. The provisions
of Regulation 171 relative to arrangement and variation of content of such property
statement forms shall also be applicable to these forms.~~

(d) County-Developed Racehorse Tax Forms. An assessor may only develop a property
tax form if a statute expressly exempts the assessor from the requirement that the assessor
use a board-prescribed form (see, for example, Revenue and Taxation Code sections
75.31 and 534), or the assessor needs a form to request relevant information that is not
requested in a form the board prescribed for the same purpose.

(1) Assessors are encouraged to jointly develop uniform questions and property tax
forms to obtain the same information throughout the state.

(2) Assessors are encouraged to request that the board change questions in, add
questions to, and delete questions from board-prescribed property tax forms or
prescribe new property tax forms when:

(A) Multiple assessors need to request information that is not requested in a form
the board prescribed for the same purpose; or

(B) Board-prescribed property tax forms contain questions that assessors no
longer need.

(3) An assessor may not use a county-developed property tax form unless the assessor
obtains prior approval from the board that the current statutory and regulatory
provisions are reflected on the form, and an assessor does not have authority to
impose penalties on any person for failing to complete a county-developed property
tax form.

(ee) Distribution of Forms and Retention of Reports.

(1) Copies of the forms prescribed by the board for reporting the tax due and for reporting the names of persons whose racehorses are boarded with others shall be furnished by the assessor no later than December 15 prior to the calendar year in which the tax is due by mailing them to persons believed to be required to use them and by making them available at the assessor's office to any person requesting them.

(2) The assessor shall maintain a record of those persons believed to be liable for the annual racehorse tax to whom the assessor has furnished copies of the forms. A copy of the record shall be delivered to the tax collector within 10 days of the date when copies of the forms are furnished so that the tax collector can be cognizant of the taxpayers who can reasonably be expected to file returns.

(3) The assessor shall retain a copy of all tax returns filed by taxpayers for a period of five years from the date the returns became due. They shall be arranged or identified so as to indicate whether or not an audit is required under subsection (fd) of this regulation.

(fd) Audits.

(1) The assessor shall audit the tax records relative to his or her county of any racehorse owner who, according to the assessor's records, had a gross tax liability (before addition of any penalties) that exceeds \$4,000 for each of four consecutive calendar years. This audit shall be performed within five years of the date on which the annual racehorse tax first became due and shall include, but not be limited to, a comparison of the annual racehorse tax return with records maintained by the taxpayer. The assessor, when performing an audit pursuant to this regulation of a taxpayer's records of racehorses taxable at a home ranch or other business location, may also audit records of the same taxpayer pertaining to personal property and fixtures on property having tax situs at the same location.

(2) When an assessor schedules an audit of the records of any racehorse owner, whether as part of an audit required by section 469 of the Revenue and Taxation Code or independently thereof, the assessor shall advise the assessor of any other county in which racehorses of the taxpayer were taxable, as shown in the Annual Racehorse Tax Return or in any other source, of the date on which the audit will be performed. Upon completion of the audit, the assessor shall make that portion of the audit findings relevant to the annual racehorse tax available to the assessor of any other county in which racehorses of the taxpayer were taxable.

(3) On discovery that horses escaped taxation, the assessor shall determine whether they were subject to the annual racehorse tax, were subject to the property tax, or were exempt. If determined taxable, the assessor shall either provide the tax collector

with copies of the audit workpapers so that a determination of additional racehorse tax due can be calculated, or enroll an ad valorem assessment of escaped personal property.

(g) Forms Posted on the Internet. Counties are encouraged to make annual racehorse forms available on their county Internet websites, and to ensure that only the most current forms are posted on their websites.

(h) Nothing herein shall be construed to prohibit the assessor from auditing the records of taxpayers for which audits are not required by this regulation.

Note: Authority cited: Section 15606, Government Code; and Section 5781, Revenue and Taxation Code. Reference: Section 15606, Government Code; and Sections 469, 5701, 5721, 5765, 5768, 5781 and 5790, Revenue and Taxation Code.

ANNUAL PAY, POST TAX RETURN

To The Tax Collector of _____ County

Read the instructions before completing form

Person or

Corporation Name

DBA (Fancn or Stable Name)

Mailing Address

City and State

Make necessary corrections to the printed name and mailing address

Local Phone Number

Type of Ownership: ☐ Proprietorship

☐ Other _____

Name, address, and phone number (including area code) of authorized person to contact for an audit:

Zip Code _____ Phone _____

and zip code where the books and recor

1

LIST ALL RACEHORSES OWNED AS OF 12:01 a.m. JANUARY 1, 20____, AND DOMICILED IN THIS COUNTRY _____;

[illegible]

DECLARATION BY ASSESSEE

Note: The following declaration must be completed and signed.

If you do not do so, it may result in penalties.

I declare under penalty of perjury under the laws of the State of California that I have examined this return, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct and complete and includes all racehorses and racehorse data required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this return at 12:01 a.m. on January 1, 20 ____.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT

DATE _____

NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)

TITLE

NAME OF LEGAL ENTITY (other than DBA) (typed or printed)

FEDERAL EMPLOYER ID NO.

PREPARER'S NAME AND ADDRESS (Typed or printed)	TELEPHONE NO.

TITLE

*** Agent: See page S2B for Declaration by Assessor Instructions**

THIS STATEMENT SUBJECT TO AUDIT

TOTAL TAXES AND PENALTIES DUE

Are you filing an Annual Facemorse ~~tax~~ Return for this period in any other California county?

☐ Yes ☐ No If yes, what counties?

If more lines are needed, attach a separate schedule. If you do not owe racehorse tax in this county, so indicate on the form, sign it, and return it to the tax collector.

Taxes Due (1) Note: HORSE TAXES ARE DUE AND PAYABLE

AT 12:01 a.m. JANUARY 1

If the tax is paid after 5 p.m. on February 15, add 6 percent of the taxes due, as shown on line (1)

(3) An additional 1 percent per month penalty accrues on any unpaid tax shown on line (1) on March 1 and the first day of each month thereafter.

(4) If the return is filed after 5 p.m. on February 15, add 10 percent of the taxes due shown on line (1)

25

25

25

INSTRUCTIONS FOR COMPLETING THE ANNUAL RACEHORSE TAX RETURN

This return pertains only to racehorses which come within the following definition:

Racehorse means each live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horseracing contest in California wherein parimutuel racing is permitted under rules and regulations prescribed by the California Horse Racing Board. The term does not include any horse over three years old, or over four years old in the case of an Arabian horse, which, during the 24 months preceding the current calendar year, has not participated in a horserace contest on which parimutuel wagering is permitted or has not been used for breeding purposes in order to provide racehorses. (See the section on Exemptions and Exclusions at the end of these instructions.)

The following instructions are to be observed in completing the return. They are lettered to correspond with the letters on the face of the form.

NAME AND MAILING ADDRESS**NAME (PERSON OR CORPORATION)**

If the name is preprinted, check the spelling and correct any error. In the case of a proprietorship, enter that last name first, then the first name and initial. Partnerships, joint owners, and syndicates must list the names and mailing addresses of all partners, joint owners, or syndicate members and attach the list to this form. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating in this county below the name of the proprietor, partnership, joint ownership, syndicate, or corporation. This may be a ranch or stable name.

MAILING ADDRESS

Enter the mailing address of the legal entity shown above. This may be either a street address or a post office box number. It may differ from the location of the horses. Include the city, state, and zip code.

LOCAL PHONE NUMBER

Enter the local phone number in this county where we may contact you or your authorized representative for information regarding the horses. If there is no local phone number, enter the area code and number and name of the city where you may be called.

TYPE OF OWNERSHIP

Check the appropriate box. Each different syndicate is a separate legal business entity and must file a separate Annual Racehorse Tax Return for a racehorse or racehorses that it owns as of 12:01 a.m. on January 1. The names of all syndicate members must be included with the return.

NAME, ADDRESS, AND PHONE NUMBER (INCLUDING AREA CODE) OF AUTHORIZED PERSON TO CONTACT FOR AN AUDIT

This may be the owner of the business, his or her accountant, or his or her tax representative. Also, enter the street address, city, state, and zip code where the books and records are located; normally this will be the main office located in California, but in some instances it could be a location in another state.

Column A. List by name all racehorses (if a horse is unnamed, so state) which are "domiciled" within this county and owned by you as of 12:01 a.m. on January 1. If you own racehorses, which are domiciled in other California counties, file a separate return with the tax collector of each of those counties (see instruction 11). File Form BOE-571-J1, *Annual Report of Boarded Racehorses*. If you boarded racehorses for others at 12:01 a.m. on January 1; a copy of this form will be supplied on request. The domicile of a racehorse is the home ranch or other customary location to which a horse is taken when not breeding or being bred, racing or in training to race. If you do not return racehorses to any such location, their domicile is your own residence whether or not you have facilities for keeping horses at this location.

Column B. Show each horse's registration number. If a horse is not registered, so state.

Column C. State the age of the horse as of January 1 of the current calendar year.

Column D. Show each horse's classification by entering the abbreviation for the category to which it belongs according to the following definitions:

Current calendar year means the calendar year in which this return is required to be filed.

Previous calendar year means the calendar year immediately preceding the one in which this return is required to be filed.

Stakes race means a race with a purse to which owners of participating horses have contributed nomination, entry, or starting fees or a recognized stakes race in which all entrants race by invitation.

Yearling means a racehorse born during the previous calendar year.

Foal means a racehorse born during the current calendar year (i.e., at or after 12:01 a.m. on January 1 of the year in which this return is required to be filed).

**ABBRE-
VIATION****NAME AND DEFINITION OF CATEGORY**

S	<i>Stallion</i> means a racehorse which, during the 24 months preceding the current calendar year, serviced three or more different broodmares for the purpose of producing racehorses.
SWPB	<i>Stakes-winning producing broodmare</i> is a racehorse mare which both (1) won a stakes race at any time prior to January 1 of the current calendar year and (2) during the previous calendar year produced a foal that lived 3 days or more.
SPB	<i>Stakes-producing broodmare</i> is a racehorse mare which, at any time prior to January 1 of the current calendar year, produced a racehorse that won a stakes race at any time prior to January 1 of the current calendar year.
OPB	<i>Other producing broodmare</i> is a racehorse mare which (1) during the previous calendar year produced a foal that lived 3 days or more but (2) is not a stakes-winning producing broodmare or a stakes-producing broodmare.
SWNB	<i>Stakes-winning nonproducing broodmare</i> means a racehorse mare which (1) won a stakes race at any time prior to January 1 of the current calendar year and (2) during the preceding calendar year did not produce a foal that lived 3 days or more.
ONB	<i>Other nonproducing broodmare</i> means a racehorse mare which (1) has never won a stakes race prior to January 1 of the current calendar year and (2) during the preceding calendar year did not produce a foal that lived 3 days or more.
SY	<i>Stakes yearling, stakes two-year old, or stakes three-year-old</i> means a racehorse which, as of January 1 of the current calendar year (1) is of the designated age, (2) is unraced, and (3) is a foal of a broodmare that, at any time prior to January 1 of the current calendar year either (a) won a stakes race OR (b) produced a racehorse which, at any time prior to January 1 of the current calendar year, won a stakes race.
OY	<i>Other yearling, two-year-old, or three-year-old</i> means a racehorse which as of January 1 of the current calendar year (1) is of the designated age, (2) is unraced, and (3) is not a stakes yearling, stakes two-year-old, or stakes three-year-old.
AR	<i>Active racehorse</i> means any racehorse that participated during the previous calendar year in a horseracing contest on which parimutuel wagering was permitted.
NAR	<i>Nonactive racehorse</i> means a racehorse that (1) is four years of age or older and (2) has not participated during the previous calendar year in a horseracing contest on which parimutuel wagering was permitted.

- Column E.** Show the breed by abbreviations as follows: Thoroughbreds (T.B.), Quarter (Q.H.), Standardbred (Std.B.), Appaloosa (App.), or Arabian (Ar.).
- Column F.** Show the date you acquired the horse by transfer of legal or equitable title, or its birth date if acquired at birth.
- Column G.** Show the domicile of the horse as of 12:01 a.m. on January 1. Include the ranch or stable name and address. The domicile of a racehorse is the home ranch or other customary location to which a horse is taken when not breeding or being bred, racing or in training to race. If you not return the horse to any such location, the domicile is your own residence whether or not you have facilities for keeping horses at 1. location.
- If known, enter the elementary or unified school district name or tax-rate area code number or parcel number as of 12:01 a.m. on January 1 where the racehorse is domiciled.
- Column H.** Enter the gross amount of money earned by each racehorse during the previous calendar year.
- Show the source (such as racing or breeding) of the income earned during the previous calendar year. If the income is from breeding fees, show the highest stud fee charged during the previous calendar year (e.g., "\$5,000-stud fee").
- Column I.** Enter the applicable annual tax for each racehorse from the following schedule.

DECLARATION BY ASSESSEE

The law requires that this return, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC) the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The County may at any time require a person who signs a production report and who is required to have written authorization to provide proof of authorization.

A return that is not signed and executed in accordance with the foregoing instructions is not validly filed.

SCHEDULE A

	12 YEARS OF AGE AND YOUNGER	AGE 13 AND OLDER	
Stallions			Active Racehorses which in the previous calendar year earned:
Stud fee classification (determined by the highest stud fee charged during the previous calendar year)			\$100,000 or more
\$10,000 and up	\$1,000	\$650	Between \$50,000 and \$99,999
7,500—9,999	750	500	Between \$25,000 and \$49,999
5,000—7,499	500	330	Less than \$25,000
3,000—4,999	300	200	
1,500—2,999	150	100	Other Racehorses
1,000—1,499	100	85	Stakes yearlings, stakes
Less than \$1,000	75	50	two-year-olds, stakes
			three-year-olds
			Other yearlings, two-year-olds,
			three-year-olds, and nonactive
			racehorses
Broodmares			
Stakes-winning producing	\$ 75	\$ 50	
Stakes-producing	75	50	
Other producing	40	28	
Stakes-winning non producing	35	25	
Other nonproducing	20	12	

If two of the above annual amounts are applicable to the same horse, list only the higher one on the front of this return.

Total Column I and file this return with the appropriate remittance to the _____ County Tax Collector before 5 p.m. on February 15 of the current calendar year. If the form is filed late or if the tax becomes delinquent (subject to penalties), you should compute the penalties and pay the total tax and penalties due.

This return and all your records pertaining thereto are subject to audit within 5 years of the date the tax was due. They may be compared with federal and state income tax returns. Retain your records until the 5-year period has expired.

EXEMPTIONS AND EXCLUSIONS**EXEMPTIONS**

Racehorse foals, as defined above, and pets, defined in the Revenue and Taxation Code as animals held for noncommercial purposes and not as an investment, are exempt from the annual racehorse tax and the general property tax.

EXCLUSIONS

Horses which are four years of age or older on January 1 of the current calendar year and which, during the 24 months preceding the current calendar year, do not participate in a race where pari-mutuel wagering was permitted, or were not used for breeding purposes in order to produce racehorses, are not subject to the annual racehorse tax but are subject to the general property tax unless they are exempt because they come within the above definition of pets.

A female horse was used for breeding purposes only if it was bred to a registered male to produce a racehorse, and a male horse was used for this purpose only if it serviced at least three different registered females to produce racehorses.

Read the instructions before completing this form.

(Make necessary corrections to the printed name and mailing address.)

PERSON OR CORPORATION NAME
MAILING ADDRESS (city, state, zip code)
RANCH OR STABLE NAME (DBA)

ADDRESS OF THIS LOCATION (street, city, state, zip code)
SCHOOL DISTRICT OR TAX-RATE NUMBER OR ASSESSOR'S PARCEL NUMBER

OWNERSHIP TYPE (4)
Proprietorship
Partnership
Corporation
Other

NAME OF ASSESSEE OR AUTHORIZED AGENT*
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)
PREPARED BY NAME AND ADDRESS (typed or printed)

DATE
TITLE
FEDERAL EMPLOYER ID NUMBER

NAME OF RACEHORSE (include stallions, broodmares, yearlings, and horses in training)
REGISTRATION NUMBER
BREED
DATE OF ARRIVAL
OWNER'S NAME
OWNER'S ADDRESS

LIST ALL BOARDED RACEHORSES AT THIS LOCATION AS OF 12:01 a.m. ON JANUARY 1, 20

Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.
I declare under penalty of perjury under the laws of the State of California that I have examined this report, including accompanying schedules, statements, and other attachments, and to the best of my knowledge and belief it is true, correct and complete and includes all racehorses and other relevant data required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this report at 12:01 a.m. on January 1, 20

DECLARATION BY ASSESSEE

INSTRUCTIONS FOR COMPLETING ANNUAL REPORT OF BOARDED RACEHORSES

This report pertains only to racehorses as defined below:

Racehorse means each live horse, including a stallion, mare, gelding, ridgeling, colt, filly, or foal, that is or will be eligible to participate in or produce foals which will be eligible to participate in a horse racing contest in California wherein parimutuel racing is permitted under rules and regulations prescribed by the California Horse Racing Board. Racehorse does not mean or include any horse over three years old, or over four years old in the case of an Arabian horse, that has not participated in a horserace contest on which parimutuel wagering is permitted or has not been used for breeding purposes in order to produce racehorses during the 24 months preceding the current calendar year.

The following instructions are to be observed in completing this report. They are lettered to correspond with the numbers at the head of the columns on the front of the report.

NAME AND MAILING ADDRESS

- NAME (PERSON OR CORPORATION)

If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and initial. Partnerships must enter at least two names, showing the last name, first name, and middle initials for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.

- DBA OR FICTITIOUS NAME

Enter the DBA name under which you are operating at this ranch. This may be a ranch or stable name.

- MAILING ADDRESS

Enter the mailing address of the legal entity above. This may be either a street address or a post office box number. It may differ from the actual location of the horses. Include the city, state, and zip code.

Enter the street or road address of the location at which the horses are boarded. Also enter the elementary or unified school district name or TAX-RATE AREA CODE NUMBER or PARCEL NUMBER of this ranch. If this information is preprinted, please check it for accuracy and correct any error.

- COLUMN A. List by name all racehorses which were boarded at your ranch at 12:01 a.m. on January 1. If unnamed, so state.
- COLUMN B. Show each horse's registration number. If a horse is not registered, so state.
- COLUMN C. Show the breed by abbreviations as follows: Thoroughbreds (T.B.), Quarter (Q.H.), Standardbred (Std. B.), Appaloosa (App.), or Arabian (Ar.).
- COLUMN D. Show the date each boarded racehorse arrived at this location.
- COLUMN E. Show the name of each owner of racehorses that are boarded at your ranch.
- COLUMN F. Show the address of each owner of boarded racehorses.

DECLARATION BY ASSESSEE

The law requires that this report, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC) the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The County may at any time require a person who signs a production report and who is required to have written authorization to provide proof of authorization.

A report that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned reports.

Memorandum

To : Peggy Gibson
Office of Administrative Law
300 Capitol Mall, Suite 1250
Sacramento, CA 95814

Date: January 14, 2013

From : Richard Bennion
Regulations Coordinator
Board Proceedings Division, MIC: 80

Subject : *OAL File No. 2012-1130-01S*
Regulations 101, Board-Prescribed Exemption Forms, 171, Board-Prescribed
Forms for Property Statements, 252, Content of Assessment Roll, and
1045, Administration of the Annual Racehorse Tax

The Office of Administrative Law (OAL) is authorized to make the following substitutions and corrections in connection with the above-referenced rulemaking file:

1. OAL is authorized to change the effective date on the Form 400 from 30 days after filing with Secretary of State, to April 1, 2013.
2. Replace the text with the attached text document.

If you have any questions or comments, please notify me at (916) 445-2130 or email at Richard.Bennion@boe.ca.gov.

REB

the Safe Drinking Water and Toxic Enforcement Act of 1986 (commonly known as Proposition 65).

The workshop will be held on **Thursday, February 14, 2013**, 10 a.m. to 12 p.m. at the California Environmental Protection Agency Headquarters Building, **Coastal Hearing Room**, at 1001 I Street, Sacramento, California. Discussions at the workshop should be limited to whether the National Toxicology Program (NTP) Report on Carcinogens has identified styrene as a human carcinogen or potential human carcinogen. OEHHA cannot consider scientific arguments concerning the weight or quality of the evidence considered by NTP.

The workshop will be webcast: The URL for the webcast (not active until the day and time of the meeting) is: <http://calepa.ca.gov/Broadcast/>.

In conjunction with this workshop, OEHHA will extend the public comment period until February 28, 2013. **OEHHA must receive comments by 5:00 p.m. on THURSDAY, FEBRUARY 28, 2013.** We encourage you to submit comments in electronic form, rather than in paper form. Comments transmitted by e-mail should be addressed to P65Public.Comments@oehha.ca.gov, and should include "NOIL for styrene" in the subject line. Comments submitted in paper form may be mailed, faxed, or delivered in person to the address below:

Mailing Address: Ms. Cynthia Oshita
Office of Environmental Health
Hazard Assessment
P.O. Box 4010, MS-19B
Sacramento, California
95812-4010
Fax: (916) 323-8803
Street Address: 1001 I Street
Sacramento, California 95814

Any public comments received will be posted after the close of the comment period. If you have any questions, please contact Ms. Oshita at Cynthia.Oshita@oehha.ca.gov or at (916) 445-6900.

SUMMARY OF REGULATORY ACTIONS

REGULATIONS FILED WITH SECRETARY OF STATE

This Summary of Regulatory Actions lists regulations filed with the Secretary of State on the dates indicated. Copies of the regulations may be obtained by contacting the agency or from the Secretary of State,

Archives, 1020 O Street, Sacramento, CA 95814, (916) 653-7715. Please have the agency name and the date filed (see below) when making a request.

File# 2012-1127-01
BOARD OF BEHAVIORAL SCIENCES
Advertising, Supervision & Continuing Education

This regulatory action, pursuant to AB 56 (Chapter 166, Statutes of 2011), makes some revisions to requirements for advertising by those regulated by the Board. It adds new requirements for interns for Marriage and Family Therapists and Professional Clinical Counselors. It also adds a requirement requiring two years of licensure prior to providing supervision of an associate clinical social worker.

Title 16
California Code of Regulations
AMEND: 1811, 1870, 1887.3
Filed 01/09/2013
Effective 04/01/2013
Agency Contact: Rosanne Helms (916) 574-7897

File# 2012-1130-01
BOARD OF EQUALIZATION
Board-Prescribed Exemption Forms

This rulemaking action amends sections 101, 171, 252 and 1045 of Title 18 of the California Code of Regulations. These amendments clarify that county assessors are required to use Board-prescribed property tax forms. These amendments further clarify the procedures county assessors must follow to make changes to the forms and when it is permissible for them to develop and use their own forms. This rulemaking also encourages county assessors to develop uniform forms throughout the state and to make their property tax forms available on their websites. Section 252 is also amended to reflect that county assessors cannot post the home address and telephone number of appointed or elected officials.

Title 18
California Code of Regulations
AMEND: 101, 171, 252, 1045
Filed 01/14/2013
Effective 04/01/2013
Agency Contact:
Richard E. Bennion (916) 445-2130

File# 2012-1211-02
BOARD OF OPTOMETRY
Consumer Information

This change without regulatory effect by the Board of Optometry amends section 1566.1, of Title 16, of the California Code of Regulations to update the address of the Board.